

MICHAEL JAY BERGER (State Bar # 100291)  
LAW OFFICES OF MICHAEL JAY BERGER  
9454 Wilshire Boulevard, 6<sup>th</sup> Floor  
Beverly Hills, California 90212  
T: (310) 271.6223 |  
F: (310) 271.9805  
E: Michael.Berger@bankruptcypower.com

Proposed Counsel for Debtor-in-Possession  
Mr. Tortilla, Inc.

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA - SAN FERNANDO VALLEY DIVISION

In re:

Mr. Tortilla, Inc.

Debtor-in-Possession.

CASE NO.: 1:24-BK-10228-VK

Chapter 11

**DECLARATION OF YATHIDA  
NIPHA REGARDING  
INADVERTENTLY FILING THE  
WRONG NOTICE OF HEARING AND  
SERVICE BY EMAIL OF THE  
AMENDED NOTICE OF CONTINUED  
HEARING ON DEBTOR'S MOTION  
FOR ORDER AUTHORIZING  
INTERIM USE OF CASH  
COLLATERAL PURSUANT TO 11  
U.S.C. § 363**

Date March 7, 2024

Time: 1:30 p.m.

Ctrm: 301 [via ZoomGov]

Place: 21041 Burbank Blvd., 3<sup>rd</sup> Floor  
Woodland Hills, CA 91367

**DECLARATION OF YATHIDA NIPHA**

I, Yathida Nipha, declare as follows:

1. I am currently employed by Law Offices of Michael Jay Berger as a paralegal. I am over the age of 18 and not a party to the within action. My business address is 9454 Wilshire Blvd., 6<sup>th</sup> Floor, Beverly Hills, California 90212. I have personal knowledge of the facts set forth herein and if called as a witness, I could and would competently testify to those facts in a court of law.

2. On February 23, 2024, I inadvertently filed the incorrect Notice of Hearing on the Debtor's Motion Pursuant to Section 363(C) of the Bankruptcy Code and Rule 4001(B) of the Federal Rules of Bankruptcy Procedure for Order Authorizing Use of Cash Collateral ("Cash Collateral Motion"). Instead of filing the Notice of Continued Hearing with the March 7, 2024 hearing date, I attached the previously filed Notice of Hearing. Although I attached the incorrect Notice of Hearing when I served it via email on February 23, 2024, the body of my February 23, 2024 email referenced the correct continued March 7, 2024 hearing date and time with the March 7, 2024 ZoomGov information and March 5, 2024 opposition deadline. A true and correct copy of the February 23, 2024 email is attached hereto as **Exhibit 1**.

3. On February 29, 2024, I refiled the Notice of Continued Hearing on the Cash Collateral Motion with the March 7, 2024 hearing date [docket no.: 41] and at 3:39 p.m., I emailed the Notice to the following parties:

U.S. Trustee:  
Katherine Bunker

1 [kate.bunker@usdoj.gov](mailto:kate.bunker@usdoj.gov)

2 SECURED CREDITORS:

3 8FIG Advance  
4 Attn: Legal Dept.  
5 [legal@8fig.com](mailto:legal@8fig.com)

6 Amazon Capital Services:  
7 Attn: Lauren Dorsett & Michael Gearin  
8 [laurendorsett@dw1.com](mailto:laurendorsett@dw1.com)  
9 [mike.gearin@klgates.com](mailto:mike.gearin@klgates.com)

10 Blue Bridge Financial  
11 Attn: Legal Dept.  
12 [Legal@bluebridgefinancial.com](mailto:Legal@bluebridgefinancial.com)

13 Bluevine  
14 Attn: Officer  
15 [Support@bluevine.com](mailto:Support@bluevine.com)

16 Cedar Advance  
17 Attn: Simon Cedar  
18 [simon@cedaradvance.com](mailto:simon@cedaradvance.com)

19 Corporation Service Company  
20 [SPRFiling@cscglobal.com](mailto:SPRFiling@cscglobal.com); [UCCSPREP@cscglobal.com](mailto:UCCSPREP@cscglobal.com)

21 CT Corporation  
22 [uccfilingreturn@wolterskluwer.com](mailto:uccfilingreturn@wolterskluwer.com)

23 Fasanara Securitisation S.A. Acting  
24 [info@northdata.com](mailto:info@northdata.com)

25 Financial Pacific Leasing  
26 Attn: Allison Sweet  
27 [ASweet@FinPac.com](mailto:ASweet@FinPac.com)

28 First Corporate Resolution  
29 [SPRS@FICOSO.COM](mailto:SPRS@FICOSO.COM)

30 Huntington Valley Bank  
31 Attn: Erin  
32 [erin@braavobank.com](mailto:erin@braavobank.com)

33 Mercury Capital  
34 [info@mcadv.com](mailto:info@mcadv.com)

35 Metropolitan Capital Bank & Trust  
36 Attn: Jeffrey Brown  
37 [rrabin@thompsoncoburn.com](mailto:rrabin@thompsoncoburn.com) ; [jbrown@thompsoncoburn.com](mailto:jbrown@thompsoncoburn.com)

1 Parkside Funding Group LLC  
2 Attn: Adriana Harris  
3 [Adriana@nomasrecovery.com](mailto:Adriana@nomasrecovery.com)

4 Partners Personnel Management Services, LLC  
5 Attn: Cherly Canty  
6 [CCanty@espererholdings.com](mailto:CCanty@espererholdings.com)

7 Robert Reiser and Company  
8 [uccfilingreturn@wolterskluwer.com](mailto:uccfilingreturn@wolterskluwer.com)

9 Sand Park Capital  
10 Attn: Simon Cedar  
11 [simon@cedaradvance.com](mailto:simon@cedaradvance.com)

12 Sellers Funding  
13 Attn: Officer  
14 [osaro@sellersfi.com](mailto:osaro@sellersfi.com); [legal@sellersfi.com](mailto:legal@sellersfi.com)

15 Shopify Capital  
16 [Legal@bluebridgefinancial.com](mailto:Legal@bluebridgefinancial.com)

17 Slope Advance  
18 Attn: Ashish Jain  
19 [ashish@slope.com](mailto:ashish@slope.com)

20 Spartan Capital  
21 Attn: Jason Gang  
22 [jason@jasongang.com](mailto:jason@jasongang.com)

23 Stor RB One Limited  
24 [uccfilingreturn@wolterskluwer.com](mailto:uccfilingreturn@wolterskluwer.com)

25 U.S. Business Administration  
26 Attn: Elan Levey  
27 [elan.levey@usdoj.gov](mailto:elan.levey@usdoj.gov)

28 20 LARGEST UNSECURED CREDITORS

Easy Post  
Attn: Dustin Henrie  
[dhenrie@easypost.com](mailto:dhenrie@easypost.com)

Facebook  
Attn: Anthony Miller  
[Anthony.Miller@radiusgs.com](mailto:Anthony.Miller@radiusgs.com)

Fleetcor Technologies Inc.

Attn: Officer

[PartnerServices@FleetCor.com](mailto:PartnerServices@FleetCor.com); [jowilliams@willamsandwilliams.com](mailto:jowilliams@willamsandwilliams.com)

Greenberg Traurig

Attn: Reid Hockaday

[hockadayr@gtlaw.com](mailto:hockadayr@gtlaw.com)

IRS

Attn: Officer

[Irs.gov.website.helpdesk@speedymail.com](mailto:Irs.gov.website.helpdesk@speedymail.com); [robert.l.textor@irs.gov](mailto:robert.l.textor@irs.gov)

Lyneer Staffing

Attn: Billing Dept.

[billing@lyneer.com](mailto:billing@lyneer.com)

Parker Group Inc.

Attn: Larry Nessenson, Esq.

[lnessenson@jaffeandasher.com](mailto:lnessenson@jaffeandasher.com)

Ramp

Attn: Officer

[communications@ramp.com](mailto:communications@ramp.com); [support@ramp.com](mailto:support@ramp.com)

Jeeves

[alexg@tryjeeves.com](mailto:alexg@tryjeeves.com); [lucio@tryjeeves.com](mailto:lucio@tryjeeves.com)

Southern California Edison

Anthony Tarantino

[Anthony.Tarantino@sce.com](mailto:Anthony.Tarantino@sce.com)

UPS

Attn: Mary Kay

[MaryKay.Pallas@iqor.com](mailto:MaryKay.Pallas@iqor.com)

We Pack it All

[jesse.fonseca@wepackitall.com](mailto:jesse.fonseca@wepackitall.com)

Rapid Fulfillment LLC

Attn: Adam Brumage

[ABrumage@collectmoore.com](mailto:ABrumage@collectmoore.com)

Frisbi

[billing@frisbi.com](mailto:billing@frisbi.com)

Taboola

Attn: Fred Sampliner

[fsampliner@sampliner.com](mailto:fsampliner@sampliner.com) [nminassian@hatkofflaw.com](mailto:nminassian@hatkofflaw.com)

MNTN

1 legal@mountain.com

2 Perpetua  
3 billing@perpetua.io

4 Uline  
5 accounts.receivable@uline.com

6 Bakers Authority  
7 yoni@bakersauthority.com

8 Attentive Mobile  
9 GMCCREADIE@nixonpeabody.com

10 SoCal Gas  
11 customerservice@socalgas.com

12 Republic Services  
13 ccet@republicservices.com

14 A true and correct copy of my February 29, 2024 email with the Amended Notice  
15 of Continued Hearing is attached hereto as **Exhibit 2**.

16 I declare under penalty of perjury that the foregoing is true and correct. Executed  
17 this 29<sup>th</sup> day of February 2024, at Beverly Hills, California.

18  
19 By: 

20 Yathida Nipha  
21  
22  
23  
24  
25  
26  
27  
28

# **EXHIBIT 1**

**Sofya Davtyan**

---

**From:** Yathida Nipha  
**Sent:** Friday, February 23, 2024 4:27 PM  
**To:** kate.bunker@usdoj.gov; legal@8fig.com; laurendorsett@dwt.com;  
mike.gearin@klgates.com; legal@8fig.com; Support@bluevine.com;  
simon@cedaradvance.com; SPRFiling@cscglobal.com; UCCSPREP@cscglobal.com;  
uccfilingreturn@wolterskluwer.com; info@northdata.com; ASweet@FinPac.com;  
erin@braavobank.com; info@mcadv.com; rrabin@thompsoncoburn.com;  
jbrown@thompsoncoburn.com; Adriana@nomasrecovery.com;  
CCanty@espererholdings.com; simon@cedaradvance.com; osaro@sellersfi.com;  
legal@sellersfi.com; ashish@slope.com; jason@jasongang.com; elan.levy@usdoj.gov;  
dhenrie@easypost.com; Anthony.Miller@radiusgs.com; PartnerServices@FleetCor.com;  
jowilliams@williamsandwilliams.com; hockadayr@gtlaw.com;  
Irs.gov.website.helpdesk@speedymail.com; robert.l.textor@irs.gov; billing@lyneer.com;  
Innesson@jaffeandasher.com; communications@ramp.com; support@ramp.com;  
alexg@tryjeeves.com; lucio@tryjeeves.com; Anthony Tarantino;  
MaryKay.Pallas@iqor.com; jesse.fonseca@wepackitall.com;  
ABrumage@collectmoore.com; billing@frisbi.com; fsampliner@sampliner.com;  
nminassian@hatkofflaw.com; legal@mountain.com; billing@perpetua.io;  
accounts.receivable@uline.com; yoni@bakersauthority.com;  
gmccreadie@nixonpeabody.com; customerservice@socalgas.com;  
ccet@republicservices.com  
**Cc:** Sofya Davtyan; Michael Berger  
**Subject:** Mr. Tortilla's Notice of Continued Cash Collateral Hearing 3/7/2024 @  
**Attachments:** Notice of Hearing.pdf

**PLEASE TAKE NOTICE** that the continued hearing on Debtor's Motion for an Order Authorizing Interim Use of Cash Collateral Pursuant to 11 U.S.C. § 363 will take place on **March 7, 2024 at 1:30 p.m.** in Courtroom 301 of the above-referenced Courthouse located at 21041 Burbank Blvd., 3<sup>rd</sup> Fl., Woodland Hills, California 91367.

**PLEASE TAKE FURTHER NOTICE** that the deadline to file a written opposition to the Cash Collateral Motion is March 5, 2024. (See the attached Notice of Hearing)

The hearing will be held remotely via ZoomGov

Join CACB ZoomGov Meeting Video/audio web address: <https://cacb.zoomgov.com/j/1608055403>  
Meeting ID: 160 805 5403  
Password: 464345

Join by Telephone  
Telephone conference lines: 1-669-254-5252 OR 1-646-828-7666  
Meeting ID: 160 805 5403  
Password: 464345



**Thank you,**

**Yathida Nipha-Roshan**  
**Paralegal to Attorney Sofya Davtyan**  
**Law Offices of Michael Jay Berger**  
**9454 Wilshire Boulevard, 6th Floor**  
**Beverly Hills, CA 90212-2929**  
**Tel. (310) 271-6223**  
**Fax (310) 271-9805**  
**Website [www.bankruptcypower.com](http://www.bankruptcypower.com)**

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## **EXHIBIT 2**

## Yathida Nipha

---

**Subject:** FW: Mr. Tortilla's Notice of Continued Cash Collateral Hearing 3/7/2024 - Amended Notice of Hearing  
**Attachments:** Amended Notice of Hearing.pdf

**From:** Yathida Nipha

**Sent:** Thursday, February 29, 2024 3:39 PM

**To:** 'kate.bunker@usdoj.gov' <kate.bunker@usdoj.gov>; 'legal@8fig.com' <legal@8fig.com>; 'laurendorsett@dwt.com' <laurendorsett@dwt.com>; 'mike.gearin@klgates.com' <mike.gearin@klgates.com>; 'legal@8fig.com' <legal@8fig.com>; 'Support@bluevine.com' <Support@bluevine.com>; 'simon@cedaradvance.com' <simon@cedaradvance.com>; 'SPRFiling@cscglobal.com' <SPRFiling@cscglobal.com>; 'UCCSPREP@cscglobal.com' <UCCSPREP@cscglobal.com>; 'uccfilingreturn@wolterskluwer.com' <uccfilingreturn@wolterskluwer.com>; 'info@northdata.com' <info@northdata.com>; 'ASweet@FinPac.com' <ASweet@FinPac.com>; 'erin@braavobank.com' <erin@braavobank.com>; 'info@mcadv.com' <info@mcadv.com>; 'rrabin@thompsoncoburn.com' <rrabin@thompsoncoburn.com>; 'jbrown@thompsoncoburn.com' <jbrown@thompsoncoburn.com>; 'Adriana@nomasrecovery.com' <Adriana@nomasrecovery.com>; 'CCanty@espererholdings.com' <CCanty@espererholdings.com>; 'simon@cedaradvance.com' <simon@cedaradvance.com>; 'osaro@sellersfi.com' <osaro@sellersfi.com>; 'legal@sellersfi.com' <legal@sellersfi.com>; 'ashish@slope.com' <ashish@slope.com>; 'jason@jasongang.com' <jason@jasongang.com>; 'elan.levvey@usdoj.gov' <elan.levvey@usdoj.gov>; 'dhenrie@easypost.com' <dhenrie@easypost.com>; 'Anthony.Miller@radiusgs.com' <Anthony.Miller@radiusgs.com>; 'PartnerServices@FleetCor.com' <PartnerServices@FleetCor.com>; 'jowilliams@willamsandwilliams.com' <jowilliams@willamsandwilliams.com>; 'hockadayr@gtlaw.com' <hockadayr@gtlaw.com>; 'Irs.gov.website.helpdesk@speedymail.com' <Irs.gov.website.helpdesk@speedymail.com>; 'robert.l.textor@irs.gov' <robert.l.textor@irs.gov>; 'billing@lyneer.com' <billing@lyneer.com>; 'Innessenson@jaffeandasher.com' <Innessenson@jaffeandasher.com>; 'communications@ramp.com' <communications@ramp.com>; 'support@ramp.com' <support@ramp.com>; 'alexg@tryjeeves.com' <alexg@tryjeeves.com>; 'lucio@tryjeeves.com' <lucio@tryjeeves.com>; 'Anthony.Tarantino' <Anthony.Tarantino@sce.com>; 'MaryKay.Pallas@iqor.com' <MaryKay.Pallas@iqor.com>; 'jesse.fonseca@wepackitall.com' <jesse.fonseca@wepackitall.com>; 'ABrumage@collectmoore.com' <ABrumage@collectmoore.com>; 'billing@frisbi.com' <billing@frisbi.com>; 'fsampliner@sampliner.com' <fsampliner@sampliner.com>; 'nminassian@hatkofflaw.com' <nminassian@hatkofflaw.com>; 'legal@mountain.com' <legal@mountain.com>; 'billing@perpetua.io' <billing@perpetua.io>; 'accounts.receivable@uline.com' <accounts.receivable@uline.com>; 'yoni@bakersauthority.com' <yoni@bakersauthority.com>; 'gmccreadie@nixonpeabody.com' <gmccreadie@nixonpeabody.com>; 'customerservice@socalgas.com' <customerservice@socalgas.com>; 'ccet@republicservices.com' <ccet@republicservices.com>

**Cc:** Sofya Davtyan <Sofya.Davtyan@bankruptcypower.com>; Michael Berger <Michael.Berger@bankruptcypower.com>

**Subject:** RE: Mr. Tortilla's Notice of Continued Cash Collateral Hearing 3/7/2024 - Amended Notice of Hearing

**PLEASE TAKE NOTICE** that the continued hearing on Debtor's Motion for an Order Authorizing Interim Use of Cash Collateral Pursuant to 11 U.S.C. § 363 will take place on **March 7, 2024 at 1:30 p.m.** in Courtroom 301 of the above-referenced Courthouse located at 21041 Burbank Blvd., 3<sup>rd</sup> Fl., Woodland Hills, California 91367. **Please find the attached Amended Notice of Hearing on the Cash Collateral Motion.**

**PLEASE TAKE FURTHER NOTICE** that the deadline to file a written opposition to the Cash

Collateral Motion is March 5, 2024.

The hearing will be held remotely via ZoomGov

Join CACB ZoomGov Meeting Video/audio web address: <https://cacb.zoomgov.com/j/1608055403>  
Meeting ID: 160 805 5403  
Password: 464345

Join by Telephone  
Telephone conference lines: 1-669-254-5252 OR 1-646-828-7666  
Meeting ID: 160 805 5403  
Password: 464345

*Thank you,*

**Yathida Nipha-Roshan**  
**Paralegal to Attorney Sofya Davtyan**  
**Law Offices of Michael Jay Berger**  
**9454 Wilshire Boulevard, 6th Floor**  
**Beverly Hills, CA 90212-2929**  
**Tel. (310) 271-6223**  
**Fax (310) 271-9805**  
**Website [www.bankruptcypower.com](http://www.bankruptcypower.com)**

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**From:** Yathida Nipha

**Sent:** Friday, February 23, 2024 4:27 PM

**To:** 'kate.bunker@usdoj.gov' <kate.bunker@usdoj.gov>; 'legal@8fig.com' <legal@8fig.com>; 'laurendorsett@dwt.com' <laurendorsett@dwt.com>; 'mike.gearin@klgates.com' <mike.gearin@klgates.com>; 'legal@8fig.com' <legal@8fig.com>; 'Support@bluevine.com' <Support@bluevine.com>; 'simon@cedaradvance.com' <simon@cedaradvance.com>; 'SPRFiling@cscglobal.com' <SPRFiling@cscglobal.com>; 'UCCSPREP@cscglobal.com' <UCCSPREP@cscglobal.com>; 'uccfilingreturn@wolterskluwer.com' <uccfilingreturn@wolterskluwer.com>; 'info@northdata.com' <info@northdata.com>; 'ASweet@FinPac.com' <ASweet@FinPac.com>; 'erin@braavobank.com' <erin@braavobank.com>; 'info@mcadv.com' <info@mcadv.com>; 'rrabin@thompsoncoburn.com' <rrabin@thompsoncoburn.com>; 'jbrown@thompsoncoburn.com' <jbrown@thompsoncoburn.com>; 'Adriana@nomasrecovery.com' <Adriana@nomasrecovery.com>; 'CCanty@espererholdings.com' <CCanty@espererholdings.com>; 'simon@cedaradvance.com' <simon@cedaradvance.com>; 'osaro@sellersfi.com' <osaro@sellersfi.com>; 'legal@sellersfi.com' <legal@sellersfi.com>; 'ashish@slope.com' <ashish@slope.com>; 'jason@jasongang.com' <jason@jasongang.com>; 'elan.levy@usdoj.gov' <elan.levy@usdoj.gov>; 'dhenrie@easypost.com' <dhenrie@easypost.com>; 'Anthony.Miller@radiusgs.com' <Anthony.Miller@radiusgs.com>; 'PartnerServices@FleetCor.com' <PartnerServices@FleetCor.com>; 'jowilliams@williamsandwilliams.com' <jowilliams@williamsandwilliams.com>; 'hockadayr@gtlaw.com' <hockadayr@gtlaw.com>; 'Irs.gov.website.helpdesk@speedymail.com' <Irs.gov.website.helpdesk@speedymail.com>; 'robert.l.textor@irs.gov' <robert.l.textor@irs.gov>; 'billing@lyneer.com' <billing@lyneer.com>; 'Inessenson@jaffeandasher.com'

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
9454 Wilshire Blvd., 6<sup>th</sup> Fl., Beverly Hills, CA 90212

A true and correct copy of the foregoing document entitled (*specify*): **DECLARATION OF YATHIDA NIPHA REGARDING INADVERTENTLY FILING THE WRONG NOTICE OF HEARING AND SERVICE BY EMAIL OF THE AMENDED NOTICE OF CONTINUED HEARING ON DEBTOR'S MOTION FOR ORDER AUTHORIZING INTERIM USE OF CASH COLLATERAL PURSUANT TO 11 U.S.C. § 363** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) 2/29/2024, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Debtor's Proposed Counsel: Michael Jay Berger michael.berger@bankruptcypower.com,  
yathida.nipha@bankruptcypower.com;michael.berger@ecf.inforruptcy.com  
U.S. Trustee: Katherine Bunker kate.bunker@usdoj.gov  
United States Trustee (SV) ustpreion16.wh.ecf@usdoj.gov

☐ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On (*date*) \_\_\_\_\_, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 2/29/2024, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Honorable Victoria Kaufman  
United States Bankruptcy Court  
Central District of California  
21041 Burbank Boulevard, Suite 354 / Courtroom 301  
Woodland Hills, CA 91367 United States Bankruptcy Court

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

2/29/2024  
Date

Peter Garza  
Printed Name

/s/Peter Garza  
Signature